

## CHANGES APRIL 1, 2009 THROUGH MARCH 31, 2010

	<i>Proposed Rules:</i>
533.5 Removed .....	<b>36935</b>
Regulation at 74 FR 36935 eff. date delayed.....	42755
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533.7 Revised.....	<b>36936</b>
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543.3 (c)(3) revised .....	<b>52139</b>
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571.14 Revised.....	<b>36940</b>
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573.6 (a)(13) added.....	<b>36940</b>
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<b>TITLE 26—INTERNAL REVENUE</b>	
<b>Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)</b>	
1 Authority citation amended .....	21439, <b>25147, 38837, 47438, 47728, 66049,</b> 68531, 69023
Technical correction .....	27080, 46346, <b>50705, 57252, 67974, 68149</b>
Technical correction .....	3160
Authority citation amended.....	9102
1.108-7 (d) and (e) redesignated as (e) and (f); new (d) and new (e) <i>Example 5, Example 6</i> and <i>Example 7</i> added; new (f) re- vised .....	56111
1.163-11T Added.....	<b>21258</b>
(e) correctly amended.....	<b>27079</b>
1.170A-12 (b)(2) and (3) revised; (f) added .....	21439
(e)(2) amended.....	21518
(e)(2) correctly amended .....	27079
1.170A-12T Added.....	<b>21440</b>
1.170A-14 (h)(4) <i>Example 2</i> amend- ed .....	21518
1.304-4 Added .....	69023
1.304-4T Revised .....	<b>69023</b>
(e) correctly revised.....	8796
1.358-2 (a)(2)(iii) amended .....	<b>67057</b>
1.368-2 (l) revised .....	<b>67057</b>
(l)(2)(iv) correctly revised .....	3160
1.368-2T Removed.....	67058
1.401(a)(9)-1 Amended.....	45994
1.401(a)(9)-6 Amended.....	45994
1.403(b)-6 (e) (2) amended; (e)(8) added .....	45994
1.411(d)-3 (a)(1) amended .....	61276
1.421-1 (c)(1) and (j)(1) revised.....	59077
1.422-2 (b)(6) <i>Example 1</i> amended	59077
1.422-5 (f)(1) revised .....	59078
1.423-1 Revised .....	59078
1.423-2 Revised .....	59078
(a)(1) and (i)(5) <i>Example 5</i> cor- rectly amended; (d)(3) cor- rectly revised .....	67973
1.424-1 (a)(10) <i>Example 9</i> amend- ed; (g)(1) revised .....	59087
1.430(d)-1 Added .....	53035

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1.430(f)-1 Added.....	<b>53046</b>	1.642(c)-6 (d) removed; (e) redesignated as 1.642(c)-6A(f); new (d) and (e) added; (f) revised.....	<b>21440</b>
1.430(g)-1 Added.....	<b>53053</b>	1.642(c)-6T Added.....	<b>21440</b>
1.430(h)(2)-1 Added.....	<b>53055</b>	1.642(c)-6A Undesignated center heading, section heading, new (f) heading, (1) through (5), (6) introductory text and Table S heading revised; (f)(7) added.....	<b>21464</b>
1.430(i)-1 Added.....	<b>53058</b>	1.664-1 (a)(6) introductory text amended.....	<b>21518</b>
1.436-0 Added.....	<b>53060</b>	1.664-2 (c) revised; (e) added.....	<b>21464</b>
1.436-1 Added.....	<b>53061</b>	1.664-4 (a)(1), (e)(6) heading, introductory text and (f) revised; (d) removed; (e) heading, (1), (2), (5) and (7) redesignated as 1.664-4A(f) heading, (1), (2), (5) and (6); new (d), (e)(1), (2), (5) and (7) added.....	<b>21465</b>
1.482-0 Amended.....	<b>38837</b>	1.664-4T Added.....	<b>21465</b>
1.482-0T Amended.....	<b>38838</b>	1.664-4A Undesignated center heading, section heading, new (f) heading, (1), (2) and (5) revised; (f)(3), (4) and (7) added; (f)(6) and Table U amended.....	<b>21482</b>
1.482-1 (a)(1), (d)(3)(ii)(C) Examples 3 through 6, (v), (f)(2)(ii)(A), (iii)(B), (g)(4)(i), (iii) Example 1, (i) and (j)(6) revised.....	<b>38839</b>	1.860A-0 Amended.....	<b>47438</b>
(d)(3)(v) correctly amended.....	<b>46345</b>	1.860A-1 (b)(6) added.....	<b>47438</b>
1.482-1T (a), (b)(1), (2)(ii) and (c) through (j) revised; (b)(2)(i) and (iii) amended.....	<b>38841</b>	1.860G-2 (a)(8), (b)(3)(iii) and (iv) revised; (b)(3)(v), (vi) and (7) added.....	<b>47438</b>
1.482-2 (b) and (e) revised; (f) added.....	<b>38842</b>	1.861-8 (a)(5)(ii), (b)(3), (e)(4), (f)(4), (g) Examples 17, 18, 30 and (h) revised.....	<b>38872</b>
1.482-2T (a) through (d) and (f)(2) revised; (f)(1) and (3) amended.....	<b>38842</b>	(g) Example 17 correctly amended.....	<b>46346</b>
1.482-4 (f)(3) and (4) revised; (g) and (h) added.....	<b>38842</b>	1.861-8T (a)(3), (4), (5), (b), (e)(3) through (11), (f)(1)(i), (iii), (2) through (5), (g) Examples 1 through 23 and 30 and (h) revised.....	<b>38874</b>
1.482-4T (a) through (e), (f)(1), (2), (3)(i)(A), (ii), (4), (5), (6) and (h)(3) revised; (h)(1) and (3) redesignated as (h) and (i); (h)(2) removed; new (h) amended.....	<b>38843</b>	1.861-9 (a) through (f) and (g)(1)(i) revised; (h)(5)(iii) and (i)(4) removed; (k) added.....	<b>27873</b>
1.482-6 (c)(2)(ii)(B)(I), (D), (3)(i)(A), (B) and (ii)(D) revised; (d) added.....	<b>38844</b>	1.861-9T (b)(6)(viii) removed; (f)(3)(ii) amended; (f)(4) revised; (k) added.....	<b>27874</b>
(c)(3)(i)(B)(I) correctly amended.....	<b>46345</b>	(k) amended.....	<b>38874</b>
1.482-6T Removed.....	<b>38845</b>	1.861-10T Heading revised; (f) added.....	<b>38875</b>
1.482-8 (b) Examples 10 through 18 revised; (c) added.....	<b>38845</b>	1.861-11T Heading revised; H added.....	<b>38875</b>
(b) Example 10 correctly amended.....	<b>46345</b>		
1.482-8T (b) Examples 1 through 12 revised; (c)(1) and (3) redesignated as (c) and (d); (c)(2) removed; new (c) amended.....	<b>38846</b>		
1.482-9 Added.....	<b>38846</b>		
(b)(8) Examples 22, 23, (e)(4) Example 4, (g)(2) Example 2 and (k)(3) Example 2 correctly amended.....	<b>46345</b>		
1.482-9T (a) through (l), (m)(1), (2), (4), (5) and (n) revised; (o) added.....	<b>38872</b>		

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1.861-12 Added .....	<b>27874</b>	1.904(f)-2 (c)(5) <i>Example 4</i> corrected; CFR correction.....	13679
1.861-12T (c)(2)(i) introductory text and (B) removed; (c)(2)(i)(A) and (4) revised; undesignated text following (c)(2) designated as new (c)(2)(i)(B); new (c)(2)(i)(B) heading and (5) added.....	<b>27875</b>	1.904(f)-12 (g) revised .....	<b>27886</b>
Heading revised; (k) added .....	<b>38875</b>	1.904(f)-12T (a) through (g) revised.....	<b>27887</b>
1.861-14T (k) added.....	<b>38875</b>	1.924(a)-1T (j)(2)(i) amended.....	<b>68531</b>
1.882-0 Amended .....	<b>49317</b>	1.964-1 Undesignated text preceding (c)(1)(v) designated as (c)(1)(vi), (a)(1), (b)(1)(v), (c)(1)(v), new (vi) and (2) through (6) revised; (a)(2) amended; (c)(8) removed; (a)(3) and (d) added.....	<b>27887</b>
1.882-5 (a)(1), (2), (7), (i), (ii), (iii), (b)(2)(ii)(A), (3), (c)(2)(iv), (4), (d)(2)(ii)(B)(2), (3), (iii)(A), (5)(ii), (6) <i>Example 5</i> and (f)(1) revised .....	<b>49317</b>	(c)(2) correctly amended; (c)(4)(i)(D) correctly revised .....	48151
(f)(1) correctly amended.....	<b>57252</b>	1.964-1T Removed.....	<b>27890</b>
(d)(2)(ii)(B) introductory text moved to correct location; CFR correction.....	13679	1.989(b)-1 Amended .....	<b>27890</b>
1.882-5T Removed.....	<b>49320</b>	1.1446-6 (c)(2)(i) correctly revised; (d)(3)(ii), (e)(2) <i>Examples 2, 4, and 6</i> correctly amended; second (e)(1)(vi), (vii) and (viii) correctly redesignated as (e)(1)(vii), (viii) and (ix) .....	<b>14931</b>
1.883-0 Correctly amended; CFR correction.....	15610	1.1464-1 (c) correctly revised.....	<b>14932</b>
1.884-1 (e)(3)(ii), (iv) and (5) <i>Example 2</i> revised.....	<b>49320</b>	1.1502-13 (f)(5)(ii)(B) revised .....	<b>45759</b>
(e)(5) <i>Example 2</i> correctly amended .....	<b>57252</b>	(a)(6)(ii) amended; <i>Examples 4</i> through 8 redesignated as <i>Examples 5</i> through 9; new <i>Example 4</i> added.....	<b>67058</b>
1.884-1T Removed.....	<b>49320</b>	First (g)(3)(i)(B)(1)(vi) moved into correct numerical order; second (g)(3)(i)(B)(1)(vi) correctly removed; (g)(3)(i)(B)(1)(iv) correctly reinstated; CFR correction.....	15610
1.902-1 (a)(4)(ii), (6), (7), (8)(i), (c)(8), (d)(1), (2)(i) and (g) revised .....	<b>27875</b>	1.1502-13T (f)(5)(ii)(B)(1) and (2) revised; (f)(5)(ii)(F) added.....	<b>45759</b>
1.902-1T Removed.....	<b>27876</b>	(f)(5)(ii)(G) correctly added.....	1704
1.904-0 Heading revised; text amended .....	<b>27876</b>	1.1502-35 (j) correctly amended .....	10172
1.904-2 (a) and (h) revised.....	<b>27877</b>	1.1502-43 (d) and (e) revised .....	<b>68532</b>
1.904-2T (a) through (h) revised .....	<b>27878</b>	1.1502-43T Removed .....	<b>68532</b>
1.904-4 (c)(2)(i) removed; (c)(2)(ii)(A) and (B) redesignated as new (c)(2)(i) and (ii); new (c)(2)(i) and (ii) amended; (c)(3) and (4) revised; (n) added .....	<b>27878</b>	1.1502-47 (s) and (t) revised .....	<b>68532</b>
1.904-4T (c) through (g), (h)(1) and (2) revised.....	<b>27878</b>	1.1502-47T Removed .....	<b>68532</b>
1.904-5 (a) introductory text, (1), (4), (b), (c)(2)(iii), (4)(iii), (i)(1), (3), (4), (5) <i>Examples 4</i> and 5, (m)(1), (2)(ii), (4)(i), (5)(i), (n) and (o)(2) revised.....	<b>27878</b>	1.1561-0 Added .....	<b>68532</b>
1.904-5T (a) through (g), (h)(1), (2), (i) through (n), (o)(1) and (2) revised.....	<b>27881</b>	1.1561-0T Removed .....	<b>68532</b>
1.904-7 (f) revised.....	<b>27881</b>	1.1561-1 Added .....	<b>68532</b>
1.904-7T (a) through (f) revised .....	<b>27886</b>	1.1561-1T Removed .....	<b>68533</b>
1.904(f)-0 Amended .....	<b>27886</b>	1.1561-2 Added .....	<b>68533</b>
		1.1561-2T Removed .....	<b>68536</b>
		1.1561-3 Added .....	<b>68536</b>
		1.1561-3T Removed .....	<b>68537</b>
		1.1563-1 Added .....	<b>25148</b>
		1.1563-1T Removed .....	<b>25153</b>

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1.1563-3 (d)(3) <i>Example 3</i> amended .....	<b>25153</b>	20.2031-7T Added.....	<b>21484</b>
1.6033-6 Added.....	<b>36396</b>	20.2031-7A Undesignated center heading, section heading, new (f)(4) heading, introductory text, Table S heading and Table 90CM heading revised; (f)(5) added.....	<b>21509</b>
1.6033-6T Removed .....	<b>36397</b>	20.2032-1 (f)(1) revised.....	<b>21509</b>
1.6038A-1 (n)(3) removed; (n)(4) through (7) redesignated as new (n)(3) through (6) .....	<b>38875</b>	(f)(1) correctly revised .....	<b>27080</b>
1.6038A-3 (a)(2) <i>Example 4</i> and (i) revised .....	<b>38875</b>	20.2032-1T Added.....	<b>21509</b>
1.6038A-3T Removed .....	<b>38875</b>	20.2051-1 Revised.....	<b>53657</b>
1.6039-1 Revised .....	<b>59090</b>	20.2053-1 (d) redesignated as (e); (a), (b)(2) and (3) revised; (b)(4), new (d) and (f) added .....	<b>53657</b>
1.6039-2 Added .....	<b>59091</b>	(d)(7) <i>Example 3</i> correctly amended .....	<b>61525</b>
(b) heading correctly revised; (e)(2) correctly amended.....	<b>67973</b>	20.2053-3 (b)(1) and (c)(1) revised; (b)(2), (c)(2), (d)(1) and (2) amended; (d)(3) and (e) added .....	<b>53660</b>
1.6045-4 (b)(2) introductory text redesigned as (b)(2)(i) introductory text; new (b)(2)(i) through (iv) further redesigned as (b)(2)(i)(A) through (D); undesignated text following new (b)(2)(i)(D) redesigned as new (b)(2)(ii) and amended; (b)(2)(i)(E) added; (c)(2)(i) and (s) revised.....	<b>25430</b>	20.2053-4 Revised.....	<b>53660</b>
1.6050H-3T Added.....	<b>21258</b>	(d)(3) correctly amended .....	<b>61525</b>
1.6050P-0 Amended.....	<b>47728</b>	20.2053-5 Introductory text, (a) and (b) redesignated as (a), (1) and (2); new (a) revised; new (b) added .....	<b>53664</b>
1.6050P-1 (b)(2)(i)(H), (v) and (h)(1) revised .....	<b>47728</b>	20.2053-6 (a) and (c) revised; (g) and (h) added .....	<b>53664</b>
1.6050P-1T Removed .....	<b>47729</b>	20.2053-9 (a) and (c) amended; (f) added .....	<b>53664</b>
1.6151-1 (e) correctly revised.....	<b>14932</b>	20.2053-10 (c) amended; (e) added .....	<b>53665</b>
1.6654-2 (a) introductory text revised; (a)(1) redesigned as (a)(1)(i); (a)(1)(ii) and (f) added .....	9102	20.2055-2 (e)(3) heading, (iii) and (4) revised .....	<b>21510</b>
1.6654-2T Added .....	9102	20.2055-2T Added.....	<b>21510</b>
1.6662-6 (d)(2)(ii)(B), (iii)(B)(4), (6) and (g) revised .....	<b>38875</b>	20.2056A-4 (c)(4)(ii)(B) and (d) <i>Example 4</i> revised .....	<b>21510</b>
1.6662-6T Removed .....	<b>38876</b>	20.2056A-4T Added.....	<b>21510</b>
1.7520-1 Heading, (a)(1), (2), (c)(1), (2) heading, introductory text and (d) revised; (b)(2) amended .....	<b>21483</b>	20.7520-1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended .....	<b>21511</b>
1.7520-1T Added.....	<b>21483</b>	20.7520-1T Added.....	<b>21511</b>
1.7874-1 (e) revised.....	<b>27926</b>	25 Authority citation amended .....	<b>21512</b>
1.7874-1T Added.....	<b>27926</b>	Technical correction.....	<b>27080</b>
1.7874-2T Revised.....	<b>27926</b>	25.2512-0 Revised.....	<b>21512</b>
1.9300-1 Added .....	<b>66049</b>	25.2512-5 (c), (d) and (e) revised .....	<b>21512</b>
1.9300-1T Removed .....	<b>66051</b>	25.2512-5T Added.....	<b>21512</b>
20 Authority citation amended .....	<b>21484</b>	25.2512-5A Undesignated center heading and section heading revised; (f) added.....	<b>21515</b>
Technical correction.....	<b>27080</b>	25.2522(c)-3 (e) revised.....	<b>21515</b>
20.2031-0 Revised.....	<b>21484</b>	25.2522(c)-3T Added .....	<b>21515</b>
20.2031-7 (c), (d)(1) through (5) and (e) revised; (d)(7) redesigned as 20.2031-7A(f)(4); new (d)(7) added .....	<b>21484</b>		

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25.7520-1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended .....	<b>21516</b>	301.7216-2 (n), (o) and (p) revised .....	52
25.7520-1T Added.....	<b>21516</b>	301.7216-2T Added .....	52
25.7520-3 (b)(2)(v) <i>Example 5</i> and (4) revised.....	<b>21517</b>	301.7477-1 Revised.....	<b>46347</b>
25.7520-3T Added.....	<b>21517</b>	(d)(2) correctly amended .....	<b>55136</b>
31.3121(s)-1 (c)(2)(iii) and (d) revised .....	<b>38876</b>	301.7508A-1 (f) <i>Example 8</i> correctly removed; (f) <i>Example 9</i> correctly redesignated as new (f) <i>Example 8</i> .....	<b>66915</b>
31.3121(s)-1T Removed.....	<b>38876</b>	301.7701-2 (c)(2)(iii), (iv)(B) and (e)(2) revised; (c)(2)(v)(B) redesignated as (c)(2)(v)(C); new (c)(2)(v)(B) and new (C) <i>Example</i> (iv) added .....	<b>46904</b>
31.3402(o)-3 (c) correctly amended; CFR correction .....	15610	301.7701-2T Added .....	<b>46904</b>
54 Authority citation amended .....	<b>45997, 51678</b>	602 Technical correction.....	50705
Technical correction.....	<b>51237, 68149</b>	602.101 (b) table amended (OMB numbers).....	<b>25153, 27890, 38876, 45760, 47439, 49320, 53084, 56113</b>
54.4980B-0 Amended.....	<b>45997</b>	(b) table amended (OMB numbers); interim.....	5437
54.4980B-2 Amended.....	<b>45997</b>		
54.4980D-1 Added.....	<b>45997</b>		
54.4980E-1 Added.....	<b>45997</b>		
54.4980F-1 Amended.....	<b>61276</b>		
54.4980G-1 Amended.....	<b>45997</b>		
54.4980G-3 Heading revised; text amended .....	<b>45998</b>		
54.4980G-4 Amended.....	<b>45998</b>		
54.4980G-6 Added.....	<b>45998</b>		
54.4980G-7 Added.....	<b>45999</b>		
54.6011-2 Added.....	<b>45999</b>		
54.6061-1 Added.....	<b>46000</b>		
54.6071-1 Added.....	<b>46000</b>		
54.6091-1 Added.....	<b>46000</b>		
54.6151-1 Added.....	<b>46000</b>		
54.9801-1 (a) revised; (b)(6) added; interim .....	<b>51678</b>		
54.9801-2 Introductory text revised; amended; interim .....	<b>51678</b>		
54.9802-1 (a)(1)(vi), (c)(2)(i), (iii) introductory text and <i>Example 1</i> revised; interim .....	<b>51678</b>		
54.9802-3T Added; interim .....	<b>51678</b>		
54.9812-1T Revised; interim .....	5431		
54.9831-1 (b) revised; interim .....	<b>51678</b>		
301 Authority citation amended .....	<b>49322</b>		
Technical correction .....	<b>52677, 55136, 57252, 66915</b>		
Technical correction .....	6095		
301.6159-0 Added.....	<b>61528</b>		
301.6159-1 Revised.....	<b>61528</b>		
301.6229(c)(2)-1T Added.....	<b>49322</b>		
301.6331-4 (d) revised; (e) added .....	<b>61530</b>		
301.6501(e)-1 Removed .....	<b>49322</b>		
301.6501(e)-1T Added .....	<b>49322</b>	9.209 Added.....	64612
301.6503(j)-1 Added.....	<b>38097</b>	9.215 Added.....	19415
301.7216-0 Amended .....	52	9.216 Added.....	29400
301.7216-0T Added .....	52	9.217 Added.....	51776

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